

PREET BHARARA

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Southern District of New York

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

-against

VINCENT M. McCONNELL,

Defendant.

Case No. 15 Civ. \_\_\_\_

**COMPLAINT**

Plaintiff, United States of America (the “United States”), by its attorney, Preet Bharara, United States Attorney for the Southern District of New York, herein alleges upon information and belief for its complaint as follows:

**INTRODUCTION**

1. This is a civil action brought by the United States to collect the outstanding federal tax liabilities of defendant Vincent M. McConnell (“Defendant” or “McConnell”) for tax years (“TY”) 1989, 1990, and 1991.

2. This action has been authorized and requested by a delegate of the Secretary of the Treasury, and is brought at the direction of the Attorney General of the United States pursuant to the provisions of 26 U.S.C. §§ 7401 and 7402(a), as amended.

### JURISDICTION AND VENUE

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1331, 1340 and 1345, and 26 U.S.C. § 7402(a).

4. Venue is proper in the Southern District of New York pursuant to 28 U.S.C. §§ 1391(b) and 1396, because McConnell resides in the Southern District of New York.

### PARTIES

5. Plaintiff is the United States.

6. McConnell is a natural person whose last known address is 545 West 111th Street, Apt. 2B, New York, New York 10025.

### COUNT I

#### REDUCING TAX ASSESSMENTS TO JUDGMENT

7. The allegations in paragraphs 1 through 6 are repeated and re-alleged as though set forth fully herein.

8. As of November 30, 2015, McConnell was indebted to the United States for unpaid federal income taxes for TY 1989, 1990, and 1991 in the total amount, including interest and penalties, of \$124,564.40. This amount comprises the following:

<u>TY</u>	<u>Date Tax Assessed</u>	<u>Unpaid Balance of Assessments</u>	<u>Penalties and/or Interest Owed</u>	<u>Total Amount Owed</u>
1989	May 28, 1990	\$0	\$25,491.31	<b>\$25,491.31</b>
1990	Nov. 25, 1991 Dec. 7, 1992	\$10,086.44	\$37,050.27	<b>\$47,136.71</b>
1991	Nov. 23, 1992	\$12,115.11	\$39,821.27	<b>\$51,936.38</b>
<b><u>Gr. Total:</u></b>				<b>\$124,564.40</b>

9. On or about March 1, 1994, McConnell executed a Form 900 Tax Collection Waiver ("Form 900") in which he agreed to extend the statutory collection period on the amounts outstanding for TY 1989, 1990, and 1991 to December 31, 2015. The Form 900 was executed by a representative of the Internal Revenue Service ("IRS") on or about March 2, 1994. Defendant entered into an installment agreement with the IRS in connection with the extension of the statutory collection period.

10. By this action, the United States seeks to collect the aforementioned tax assessments.

WHEREFORE, plaintiff the United States demands judgment:

(a) awarding the United States the amount of McConnell's assessed federal tax liabilities, which as of November 30, 2015, is \$124,564.40, including taxes, interest, fees, and statutory additions according to law, plus interest and statutory additions accruing thereon from November 30, 2015, according to law, less any payment made; and

(b) granting the United States its costs, disbursements, and such further relief against Defendant as the Court may deem just and proper.

Dated: New York, New York  
December 30, 2015

Respectfully submitted,

PREET BHARARA  
United States Attorney for the  
Southern District of New York  
*Attorney for Plaintiff*

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